CONFIDENTIAL

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DRAFT

FORM No. CMI—(12)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority.

(1) Name of the Province .....
(2) Code number of the factory .....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 19 .

(Return under rules 3 and 4 for the year ending 31st December 19 .)

CEMENT

DECLARATION.

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory .....
Full name and address of the occupier* who has signed this return (in block letters). .....
.....
.....

PART (A)
GENERAL INFORMATION.

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory.—
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory.—
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
4. Name and address of the person owning the factory .. ..
   .....
   .....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
   .....
   .....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished:—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) .....
.....
.....
(2) .....
.....
.....
(3) .....
.....
.....

Total paid-up capital of the firm.

(1) Rupee capital .. Rs. .....
(2) Sterling capital .. £. .....
(3) Other foreign capital (state currency unit) .....

7. Year in which the factory first commenced manufacturing operations .. ..

Or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

* The word 'Occupier' is used here in the same sense as in the Mysore Factories Act, 1936.

FORM No. CMI-(12).

To be filled in by the Statistics Authority.
(1) Name of the Province .....
(2) Code number of the factory .....

THE MYSORE INDUSTRIAL STATISTICS ACT, 1943.

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1947.

(Return under rules 3 and 4 for the year ending 31st December 19 .)

CEMENT

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM.

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting.*—The return should not cover merchanting transactions, *i.e.*, the purchase and re-sale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account.*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .	....
(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Mysore Factories Act, 1936	....
(*iii*) If the factory is a seasonal factory, the normal duration of the season	From.....to.....

PART (B).

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19 .

Instructions for filling up this Part.

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) "Value" in all the headings specified under item "II. Productive Capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (i) to II (1) (iii)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump-sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to, or lower than, the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923.

TABLE.

(1) Particulars in the table below relate to capital structure as on .....19 .

(2) The accounts of the factory are closed on *.....and the accounting year of the Factory is from.....to.....

(3) The value of fixed capital items [items II (1) (i) to II (1) (iii)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate † ..... the rate of depreciation prescribed under Section 10 (2) (vi) of the Mysore Income-Tax Act, 1923. [*See* paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. PAID-UP CAPITAL—		
(1) Rupee capital	Rs.....	Annual rent paid for any items of fixed capital taken on lease or rent.
(2) Sterling capital	£.....	
(3) Other foreign capital (state currency unit)	.....	
	Amount (2)	(3)
	Rs.	Rs.
II. PRODUCTIVE CAPITAL EMPLOYED—		
(1) *Fixed Capital*—		
(*i*) Value of factory buildings and land on which the factory is situated	.....	.....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	.....	.....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	.....	.....
(2) *Working Capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process	.....	
(*ii*) Value of stocks of finished products	.....	
(*iii*) Value of all other items of working capital‡	.....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C).

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part.

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (*i. e.*, sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (i) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(ii) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (i), but based on the attendances of men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days duirng the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here;—for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than', 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus*) *or minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

working days. Absence for hours only need not be considered. Total attendances on any day should b the total of the attendances on each shift worked during that day. Days on which the factory was close for whatever cause and days on which the manufacturing processes were not carried on should not b treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, ove time earnings and other additional payments. For the purpose of entries in this column no deduction from salarie and wages should be made except in respect of deductions, if any, on account of fines, absence from duty or fo damage to or loss of goods expressly entrusted to the employed person for custody or for loss of money which he i required to account for, where such damage or loss is directly attributable to his neglect or default.

(*e*) If for the purpose of entries in column (5) separate figures for each of the side headings in column (1 are not available, the total money value of the privileges, benefits or contributions may be entered in the spac provided for 'total'. The items of privileges or benefits or contributions included should be specified a the top of column (5).

(*f*) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning an part of the machinery or premises used for the manufacturing processes, or any in other kind of work whatso ever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturin processes, but does not include any person solely employed in clerical capacity in any room or place where no manu facturing process is being carried on [*see* also paragraph (*a*) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" a defined in paragraph (*f*) (i), including clerical, administrative and technical staff, whether working in th factory premises or any other place and whose salaries and wages are debitable to the factory's account [*see* al paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes a person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult under the Mysore Factories Act, 1936.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person wh has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" und the Mysore Factories Act, 1936.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they a available with the person submitting the return. If no particulars relating to "workers" employed throu contractors are available, the entries against the side-heading 'Employed through contractors' should be "n available" in the relevant columns.

(*j*) If any class of "workers" —'men', 'women', 'boys' and 'girls'—was not employed during the ye the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) shou not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the neare rupee. Fractions should be omitted.

TABLE.

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total Money valu of any privilege o benefit or contribu tion not paid in cash but which is capable of being es mated in terms of money and which accrues to indivi-dual employees ar not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers.	Adults	Men	Employed directly by factory.				
			Employed through contractors.				
		Women	Employed directly by factory.				
			Employed through contractors.				
	Children	Boys	Employed directly by factory.				
			Employed through contractors.				
		Girls	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers							
			Total				

PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part.

(*a*) *Fuel, electricity, etc., consumed in the year*:—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value.*—For the purpose of determining the purchase value of the quantity of each item of fuel or electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, *i.e.*, any expenses incurred in transporting the article to the factory, should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. Fuel (including fuel for generating electricity and coal gas for use in factory for sale)—			
1. Coal (all kinds)	Ton		
2. Coke (all kinds)	Ton		
3. Charcoal	Maund of 82 2/7 lbs.		
4. Firewood	Maund of 82 2/7 lbs.		
5. Fuel Oils	Gallon		
6. Other fuels (value only)	—		
II. Electricity (including electricity for lighting purposes)	Kilowatt hour		
III. Coal Gas	1,000 Cub. ft.		
IV. Lubricating Materials—			
1. Lubricating Oils	Gallon		
2. Other lubricants	Gallon / Cwt.		
V. Water	1,000 Gallons		
	TOTAL		

PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR.

Instructions for filling up this Part.

(*a*) *Materials consumed in the year.*—In the table below should be stated the quantity and purchase value each material [other than those specified in Part (D)] consumed during the year in the manufacture of products ar by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materia which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory shou not be included. If the amounts are not directly available from the books of the factory it should be note that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the begi ning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year shou be taken at the book value. Purchases made during the year should include materials acquired from allied concern The purchase value of such transactions should be taken as equal to the value entered in the books of t factory in respect of which this return is made.

(*b*) *Purchase value.*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed duri the year for the manufacture of products and by-products made for sale, the purchase value of the quantity material purchased during the year should be taken as equal to the cost of the material landed at the factory, *i.* any expenses incurred in transporting the material to the factory should be added to the payment made to the sell of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factor it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to the sellers are not available sep rately for each material, the amount paid to the sellers may be included in the figure of purchase value entered columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these colum that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be fi nished in the space provided for the purpose at the bottom of the table (item V) :—

(*i*) Names of items which should be added [*see* paragraph (*b*) (1) above] to the amount paid to sellers order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns ((6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturi process but were merely bought and resold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item IV in the table).*—The total amount paid to other firms factories for work done on materials given out to them *plus* transport and any other charges incurred on these goc should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'ni Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similar if no payment was made to other firms or factories for work done on materials given out to them (item IV in t table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stat to the nearest rupee. Fractions should be omitted.

TABLE.

Materils [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-produets made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whet indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purch val
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8
I. BASIC MATERIALS—			Rs.		Rs.		Rs.
1. Limestone including Calcite	Ton	....	....	....	....	....	...
2. China clay	Ton	....	....	....	....	....	...
3. Fire clay	Ton	....	....	....	....	....	...
4. Laterite	Ton	....	....	....	....	....	...
5. Bauxite	Ton	....	....	....	....	....	...
6. Gypsum	Ton	....	....	....	....	....	...
7. Silica and sand granulated blast furnace slag ..	Ton	....	....	....	....	....	...
8. Others	Ton	....	....	....	....	....	...

* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quan should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a mate

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. PACKING MATERIALS—							
9. Wooden casks lined with waterproof paper	Number	....	....	....	....	....	....
10. Gunny bags	Ton	....	....	....	....	....	....
	Number	....		....		....	
11. Paper liners	Ton	....	....	....	....	....	....
	Number	....		....		....	
12. Waterproof packing paper not reinforced	Ton	....	....	....	....	....	....
13. Waterproof packing paper jute or cotton reinforced ..	Ton	....	....	....	....	....	....
14. Paper bags	Ton	....	....	....	....	....	....
	Number	....		....			
15. Others (value only) ..	....	....	....	....	....	....	....
III. OTHER MATERIALS INCLUDING CONSUMABLE STORES (VALUE ONLY)	....	....	....	....	....	....	....
Total (of values only)			....	....	....	....	....

	Amount paid for work done
	Rs.
IV. AMOUNT PAID TO OTHER FIRMS OR FACTORIES FOR WORK DONE ON (MATERIALS GIVEN OUT	.....

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [*see* paragraph (*b*) of instructions to this Part].

I.....

II.....

III.....

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to column (4)	(*ii*) Additions to col. (6)	(*iii*) Additions to Col. (8)
Rs.	Rs.....	Rs.....

†If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part.

(*a*) *Products and by-products made in the year for sale.*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(*2*) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (itemIV) :—

(*i*) Names of items which should be deducted [*see* paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them.*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE.

Products and by-puroducts made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
I. PRODUCTS—			
1. Portland cement, normal	Ton	....	....
2. Portland cement, rapid hardening	Ton	....	....
3. Portland cement, white and coloured	Ton	....	....
4. Alumina cement, all kinds	Ton	....	....
5. Water repellent cement	Ton	....	....
6. Puzzolanic cements (such as sand cement, Blast Furnace, Slag cement, etc.)	Ton	....	....
7. Refractory bricks (including firebricks)	Ton	....	....
	Number	....	
8. Roofing tiles	Ton	....	....
	Number		....

Products and by-products made for sale and work done (1)	Unit of quantity (2)	Quantity made during the year for sale (3)	Ex-factory net selling value (4)
			Rs.
9. Others—*			
(*a*)	....	....	....
(*b*)	....	....	....
(*c*)	....	....	....
(*d*) All other products (value only) ..	....	....	....
II. By-Products—†			
1.	....	....	....
2	....	....	....
3	....	....	....
4. All other by-products (value only) ..	....	....	....
		Total ..	.....
			Amount received for work done
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			.....
Total value of products and by-products made for sale and work done ..			Rs. .....

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (i) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I.....II.....

III ..... IV.....

V ..... VI.....

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs. .....

B. G. APPADORAI MUDALIAR,
Director of Industries and Commerce in Mysore.

* Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant columns.

† This includes waster products. Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.